

Intragovernmental Reporting & Analysis System
Comparative Status of Disposition Report
Fiscal Year End 2005

Reporting Agency 12-Department of Agriculture

Trading Partner/ Reciprocal Category		Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled
Partner 20-Department of the Treasury						
RC 05-Borrowings Interest Revenue/Expense	Reporting Agency	\$4,586,000,000		\$0	\$4,586,000,000	
	Trading Partner	\$5,078,000,000	\$492,000,000	\$0	\$5,078,000,000	\$492,000,000
	Trading Partner Basis of Accounting: Allowance					
	Trading Partner Remarks: Difference due to FFB's removal of \$499M allowance from USDA loan balance in 9/05. This is an F					
Partner 20-Department of the Treasury						
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$32,000,000		\$0	\$32,000,000	
	Trading Partner	\$391,000,000	\$359,000,000	\$0	\$391,000,000	\$359,000,000
	Trading Partner Basis of Accounting: Not stated					
	Trading Partner Remarks: \$335M in debt restructuring pmts from FMS to CCC not picked up by Agr as Treasury transactions.					
Partner 72-Agency for International Development						
RC 22-Buy-Sell Related Receivable/Payable	Reporting Agency	\$837,000,000		\$0	\$837,000,000	
	Trading Partner	\$4,579,000	\$832,421,000	\$0	\$4,579,000	\$832,421,000
Partner 72-Agency for International Development						
RC 27-Transfers Receivable/Payable	Reporting Agency	\$0		\$0	\$0	
	Trading Partner	\$819,928,000	\$819,928,000	\$0	\$819,928,000	\$819,928,000

*Represents 'accounting error' and 'current year timing' differences only.

Explanation(s)
Confirmed Reporting
Accounting Methodology Difference
FB FY05 only credit to revenu
Confirmed Reporting
Accounting Methodology Difference
Discussed need to clarify coding of these
Confirmed Reporting
Confirmed Reporting
Confirmed Reporting
Confirmed Reporting